

OFFICE OF THE DIRECTOR OF FINANCE - ACCOUNTING BUREAU
Fringe Benefits Memo - FY 2008

To: All Departments, Boards, Agencies and Commissions
 From: Michael Kauffman, Director of Accounting {signed}
 Subject: Fringe Benefit Costs - Fiscal Year Ending June 30, 2008
 Date: February 28, 2008

Non-Uniformed Employees

The following fringe benefit costs for non-uniformed employees are effective as of July 1, 2007 and should be added to all Fiscal Year, 2008 costs which are chargeable to other city agencies, other governmental agencies and outside organizations:

**Municipal Pensions
 (Percentage of Employee's Pension Wages)**

<u>Plan</u>	<u>Employee Classification</u>	<u>Normal Cost</u>	<u>Unfunded Liability</u>	<u>Total</u>
L	Elected Officials elected on or after 1/8/1987	5.175%	7.069%	12.244%
M	Exempt & Non-Rep employees and D.C. 47 Local 2186 members hired on or after 1/8/1987 and before 10/2/1992	4.706%	0.832%	5.538%
Y	D.C. 47 Local 810 members hired on or after 1/8/1987; All non-uniformed employees hired after 10/1/1992	4.706%	0.832%	5.538%
J	All D.C. 33 members & D.C. 47 Local 2187 members hired before 10/2/1992; All other non-uniformed employees hired or elected before 1/8/1987	6.287%	86.669%	92.956%

Employee Disability

	<u>Cost Per Employee Per Month</u>
Worker's Compensation	\$98.93
Regulation 32 Disability	\$6.48

Social Security / Medicare

	<u>Calendar Year Earnings Covered</u>	<u>Effective Period</u>	<u>Percentage</u>
Social Security	Gross Earnings not to exceed \$ 97,500	07/01/07 - 12/31/07	6.20%
	Gross Earnings not to exceed \$102,500	01/01/08 - 06/30/08	6.20%
Medicare	Unlimited Gross Earnings	07/01/07 - 06/30/08	1.45%

For more information or copies of this memo, please contact Nanette Curry at 686-2664

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Group Life Insurance

All full time employees except those hired as emergency, seasonal or temporary help.

<u>Employee Classification</u>	<u>Coverage</u>	<u>Cost per Employee Per Month</u>
D.C. 33 (except Local 159 B)	\$20,000	\$4.52
D.C. 33 Correctional Officer Classes of Local 159B	25,000	5.66
D.C. 47 (including Local 810 - Courts)	20,000	4.52
Exempt & Non-Rep employees & Common Pleas Court - Municipal (excluding Local 810, see above)	15,000	3.40
School Crossing Guards	12,000	2.71

Employee Health Plans

These plans are available to all non-uniformed employees except emergency, seasonal, temporary and part time employees.

<u>Employee Classification</u>	<u>Cost Per Employee Per Month</u>
D.C. 33 (except Crossing Guards) and D.C. 47	\$975.76
Exempt & Non-Rep Personnel in City Administered Plans	911.92
D.C. 33 School Crossing Guards ¹	
Head of Household	975.76
Single	487.88

¹Health coverage is not provided for School Crossing Guards eligible for any other health plan from any employer.

Unemployment Compensation

<u>Employee Classification</u>	<u>Cost Per Employee Per Month</u>
All non-uniformed employees	\$7.63

Group Legal Services

<u>Employee Classification</u>	<u>Cost Per Employee Per Month</u>
D.C. 33 (except Crossing Guards & Local 1971) and D.C. 47	\$12.00
D.C. 33 Local 1971	15.00
School Crossing Guards	3.50

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Uniformed Employees

The following fringe benefit costs for all uniformed employees are effective as of July 1, 2007 and should be added to all Fiscal Year 2008 costs which are chargeable to other city agencies, other governmental agencies and outside organizations:

**Municipal Pensions
(Percentage of Employee's Pension Wages)**

<u>Plan</u>	<u>Employee Classification</u>	<u>Normal Cost</u>	<u>Unfunded Liability</u>	<u>Total</u>
<u>Police Plans:</u>				
D	Police hired before 7/1/1988	10.332%	225.324%	235.656%
B	Police hired on or after 7/1/1988	6.795%	2.619%	9.414%
<u>Fire Plans:</u>				
X	Firefighters hired before 7/1/1988	10.201%	179.383%	189.584%
A	Firefighters hired on or after 7/1/1988	7.403%	1.557%	8.960%

Employee Disability

	<u>Cost Per Employee Per Month</u>
Worker's Compensation	\$217.38
Regulation 32 Disability	14.21

Social Security / Medicare

Uniformed employees do not contribute to the Social Security program. However, those uniformed employees hired after April 1, 1986 must pay the Medicare portion of the Social Security Tax at the following rate.

<u>Calendar Year Earnings Covered</u>	<u>Percentage</u>
Unlimited Gross Earnings	1.45%

Group Life Insurance

All full time employees except those hired as emergency, seasonal or temporary help.

<u>Employee Classification</u>	<u>Coverage</u>	<u>Cost per Employee Per Month</u>
Police Uniformed Employees	\$25,000	\$ 9.00
Fire Uniformed Employees ²	25,000	12.25
Deputy Sheriffs	25,000	3.53

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² Includes a fee of \$5 per employee per month for administration of the Firefighters' Trust Fund.

Employee Health Plans

Uniformed personnel of the Police Department, Fire Department, Office of the District Attorney Investigatory Employees, and Regulation 32 (formerly Uniformed) Employees and Uniformed Deputy Sheriff classes are eligible for coverage in the uniformed health plans.

<u>Employee Classification</u>	<u>Cost Per Employee Per Month</u>
Uniformed Police Personnel, Office of the District Attorney Investigatory Employees & Regulation 32 (formerly Uniformed) Employees	\$1,303.00
Uniformed Fire Personnel	1,444.00
Uniformed Deputy Sheriffs (Including D.O.P)	1,303.00

Unemployment Compensation

<u>Employee Classification</u>	<u>Cost Per Employee Per Month</u>
All uniformed employees	\$7.63

Group Legal Services

<u>Employee Classification</u>	<u>Cost Per Employee Per Month</u>
Police Uniformed Employees	\$24.00
Fire Uniformed Employees	19.00
Deputy Sheriffs	16.00